

# Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 2003-1S

ISSUE DATE: July 21, 2000

## EXCISE TAX ADVISORIES CANCELLED EFFECTIVE JUNE 17, 2000

This bulletin identifies additional Excise Tax Advisories (ETAs) that have been cancelled. These advisories have been cancelled for a number of reasons. In some cases a particular advisory may have been superseded by legislation, may no longer be correct because of a court decision, or may no longer be necessary because of specific inclusion in a subsequent rule revision.

This advisory is the first supplement to ETA 2003 and identifies a number of advisories cancelled on June 17, 2000. ETA 2003 should not be discarded. ETA 2003 and this supplement provide a history of all of the advisories that have been cancelled.

ETA #	Title	Reason for cancel
025.04.136	Manufacturing and what constitutes taxable activity	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"
029.04.136	Cooking crabs as manufacturing within the state.	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"
075.04.136	Mixing of ingredients as "manufacturing"	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"
081.04.136	Manufacturing where plant and materials used are owned by another.	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"
172.04.136	Staining of lumber constitutes manufacturing	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"
241.04.136	Cherry processing which includes brine curing, washing, pitting, sizing and sorting.	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"

***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

Please direct comments to:  
Department of Revenue  
Legislation & Policy Division  
P O Box 47467  
Olympia, Washington 98504-7467  
(360) 570-6123 eta@DOR.wa.gov

To inquire about the availability of receiving this document in an alternate format for the visually impaired or language other than English, please call (360)753-3217. Teletype (TTY) users please call 1-800-451-7985.

398.04.136	Combining items to achieve a special purpose product is manufacturing.	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"
401.04.135	Oyster string production	Incorporated in the rewrite of WAC 458-20-135 "Extracting natural products"
465.04.136	Shearing steel sheets & slitting steel coils as manufacturing	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"
466.04.136	Assembly of fruit bins as manufacturing	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"
469.04.136	Rerolling paper rolls, cutting paper into specific lengths, embossing, folding, and packaging as manufacturing.	Incorporated in the rewrite of WAC 458-20-136 "Manufacturing, processing for hire, fabricating"